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7

8 [Additional counsel listed on signature page of
9 Plaintiffs' Renewed Motion for Class Certification.]

10 *Attorneys for Plaintiff and the Proposed Class*

11

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13 **UNITED STATES DISTRICT COURT**

14 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**

15

16 WILLIENE JACKSON-JONES,
individually and on behalf of all others
17 situated,

18   Plaintiff,

19   vs.

20

21 EPOCH EVERLASTING PLAY, LLC,
a Delaware limited liability company,
22 and AMAZON.COM SERVICES LLC,
a Delaware corporation,
23

24   Defendants.

25

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27

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Case No.: 2:23-cv-02567-ODW-SK

DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D. IN SUPPORT OF PLAINTIFFS' RENEWED MOTION FOR CLASS CERTIFICATION

Date: December 22, 2025
Time: 1:30 p.m.
Judge: Hon. Otis D. Wright II
Crtrm.: 5D

DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

I, William Ingersoll, Ph.D., declare as follows:

1.   This is a declaration regarding a proposed methodology for calculating restitution in the matter at hand. I was retained by proposed Class Counsel, Wade Kilpela Slade LLP, Martin Walker PC, and Durham, Pittard & Spaulding, LLP, attorneys for the Plaintiff Williene Jackson-Jones.

2.   I received my Ph.D. in Economics from the University of Arizona in January of 2016. My specializations are Microeconomic Theory, Econometrics, and Industrial Organization. Econometrics is the application of statistical methods to economic models. The hedonic regression I propose in this report is covered by this training.

3.   I am currently an Associate Professor at Azusa Pacific University and Chair of the Department of Business and Entrepreneurship, where I have taught courses in econometrics, industrial organization, and microeconomic theory.

4.   I am a published experimental economist. An experiment of mine, done with co-author Dr. Alex Roomets, was published in the Journal of Economic Behavior and Organization.

5.   With Drs. Lynn Matthews and Mike Phillips, I am a co-author on a case study published in the Journal of Case Studies (2021) that helps students identify deceptive advertising using statistical analysis methods.

6.   I am also an economist and statistician for Phillips, Fractor & Co. I have been contributing to cases at the firm since 2018. In my capacity in this role, I have been lead expert on and assisted on many different projects for economic consulting and in support of expert witness reports. Many of these reports require the use of econometric analysis, which is the application of statistical methods to economic theory, used to test economic theory with actual data, better understand a situation through data analysis, or create data-based forecasts. I have also helped to estimate econometric models for litigation purposes, similar to the one I propose in this case.

7.   I have included as an attachment to this document my CV, which includes

DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

1 a list of all publications I have authored in the previous 10 years and list of expert

2 testimony for the previous 4 years.

3   8.   The compensation paid to Phillips, Fractor, & Company, LLC for my time

4 for the study and testimony in this matter is $500 per hour, regardless of the outcome.

5 **SCOPE OF THIS EXPERT DECLARATION**

6   9.   I have been asked to present the methodology I would use if requested

7 calculate restitution to consumers if: (1) it is found that the appropriate measure of

8 restitution is the entirety of the price paid by consumers for the subject products ("Full

9 Refund Method"), and, alternatively, (2) if it is found that the appropriate measure of

10 restitution is the portion of price attributable to the offending portion of the subject

11 products ("Offset Method").

12   10.   For purposes of my analysis, I was asked to assume that the plaintiff's

13 allegations are true and that the subject products are being sold in violation of the law.

14 **PROPOSED FULL REFUND METHOD**

15   11.   If it is found that a full refund is the appropriate measure of restitution in

16 this case, losses could be calculated with data that the defendants have in their possession.

17   12.   Namely, the quantities of the specific SKUs/UPCs or other identifiers could

18 be used along with the pricing data of those SKUs/UPCs or other identifiers to find the

19 total amount paid by consumers for the subject products during the relevant timeframe.

20 **PROPOSED OFFSET METHOD**

21   13.   Alternatively, if the trier of fact determines that the proper measure of

22 restitution is a refund of the portion of price attributable to the offending portion of the

23 subject products, I can calculate the portion of the price due to the offending portion of

24 the subject products with data that the defendants have in their possession.

25   14.   I propose measuring the portion of the price attributable to the offending

26 portion of the product using hedonic regression analysis.

27 Overview of Hedonic Regression Analysis

28   15.   Hedonic pricing, used at least as early as Haas (1922) and Court (1939),

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DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

and re-popularized by Rosen (1974), is a technique used by economists to estimate the value of different characteristics of a good. It accomplishes this by comparing a set of products, their characteristics, and the prices of those goods. Using regression analysis, the price premiums, or hedonic prices, for each of the characteristics are estimated. In plain English, this means that we can estimate the additional price a consumer is willing to pay for each of these characteristics individually. There are numerous examples in the literature of using a hedonic pricing model to estimate price premiums in differentiated good products. For some examples, see Corsia and Strømb (2013) on organic wine; Kuminoff, Zhang, and Rudi (2004) on green hotels; Maguire, Owens, and Simon (2004) on organic babyfood; Schollenberg (2012) on Fair Trade coffee; and Phillips (2003) on internet domain names.

<u>Specifically for this case</u>

16.   With regards to the matter at hand, a hedonic price model can be used to estimate the portion of prices that are due to the offending portion of the subject products. Specifically, this would be accomplished by denoting the characteristics of the specific products. If we account for other price-relevant characteristics (for example, number or presence of larger pieces, number or presence of medium pieces, number or presence of smaller allegedly offending pieces, etc.), the resulting hedonic price estimate for the smaller allegedly offending pieces will give us a value of how much of the price of the product was due to that characteristic compared to a similar product without this characteristic.

17.   In essence, the effect of these characteristics on price is identified by the variation in price as the characteristics vary, all else equal.

18.   In other words, we would use a regression to explain the price of a product SKU/UPC with the characteristics of the product itself. Doing this across all SKUs/UPCs will allow us to see how prices are set given the data. A possible model to be estimated would look like the following:

$$P_{Total} = \beta_0 + \beta_{Small\ Parts} * x_{Number\ of\ small\ parts} + \beta X_{Other\ attributes} + \varepsilon,$$

DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

1   where the β's are the parameters to be estimated, the P's and x's are the product

2   specific data, and the disturbance term, ε.

3   With the estimate of the marginal effect due to the small parts, we could apply

4 this effect as appropriate to each product by multiplying the product's number of small

5 parts by the estimate to yield the portion of the product's price that is attributable to

6 the small parts. Taking this portion and multiplying by the quantity sold would yield

7 the total value of the portion of the allegedly offending product.

8   To accomplish this, the quantities and prices of the specific SKUs/UPCs, which

9 the defendants have stated they have and will produce, will be needed. I would also

10 use the SKUs/UPCs to quantify the attributes of the individual products. This would

11 be done with guidance from the attorneys to determine, from a legal perspective in

12 this case, which pieces are offending pieces.

13   I would use these data to estimate a hedonic pricing model as described above

14 and to write a report detailing our methods and findings.

15   There are other methodologies that could be used to calculate restitution, and

16 specifically to calculate a restitutionary offset, depending on the data that actually

17 becomes available, and/or data that is available from sources other than defendants.

18

19   I declare under penalty of perjury that the foregoing is true and correct.

20 Executed on October 6, 2025, in Glendora, California.

21

22

23   William Robert Ingersoll, Ph.D.

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DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

REFERENCES

Corsia, A., & Strømb, S. (2013). The Price Premium for Organic Wines: Estimating a Hedonic Farm-Gate Price Equation. *Journal of Wine Economics*, 8(1), 29-48.

Court, A.T. (1939). Hedonic Price Indexes with Automotive Examples. The Dynamics of Automobile Demand, 99-117, General Motors Corporation.

Haas, G. C. (1922). *Sale prices as a basis for farmland appraisal* (Vol. 9). University Farm.

Kuminoff, N. V., Zhang, C., & Rudi, J. (2010). Are travelers willing to pay a premium to stay at a "green" hotel? Evidence from an internal meta-analysis of hedonic price premia. Agricultural and Resource Economics Review, 39(3), 468-484.

Maguire, K. B., Owens, N., & Simon, N. B. (2004). The price premium for organic babyfood: a hedonic analysis. *Journal of Agricultural and Resource Economics*, 132-149.

Phillips, G. M. (2003). *A Hedonic Regression Model for Internet Domain Name Valuation*. Business Valuation Review, 22(2), 90-98.

Rosen, S. (1974). Hedonic prices and implicit markets: product differentiation in pure competition. Journal of political economy, 82(1), 34-55.

Schollenberg, L. (2012). Estimating the hedonic price for Fair Trade coffee in Sweden. *British Food Journal*.

DECLARATION OF WILLIAM ROBERT INGERSOLL, PH.D.

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WILLIAM R. INGERSOLL, PH.D.

June 2025

- Experience teaching and communicating complex analysis in the courtroom and at the university.
- Lead expert on economic damages in cases involving a variety of areas for both plaintiff and defense: employment, personal injury, wage hour, unreimbursed business expenses, lost profits, conjoint analysis, and consumer confusion cases.
- Contributed complex economic modeling and analysis to larger, complex litigation cases as a part of a team of Ph.D.s.
- Proficiency with STATA, Matlab, EViews, R, Excel, Qualtrics, and Lighthouse Studio.

Economist and Statistician
Phillips, Fractor & Company, LLC
2018 to present

Chair of Business and Entrepreneurship & Associate Professor of Economics (Fall 2025)
Assistant Professor of Economics (August 2016 to Spring 2025)
School of Business and Management - Azusa Pacific University (Azusa, CA)

Instructor, Dept. of Economics
University of Arizona (Tucson, AZ)
Summers 2008, 2009, 2010, 2012 and Spring 2009

Education

Ph.D. 2016   Economics
University of Arizona, Tucson
Dissertation: *Technology Advancement in Network Markets and Agent Bargaining*

M.A. 2007   Economics
University of Arizona, Tucson

B.A. 2006   Economics (*magna cum laude*), Minor in Mathematics
Sonoma State University (Rohnert Park, CA)

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Second Language and Email

Spanish (basic)
Email: wingersoll@rule26.com

Fields of Specialization

Industrial Organization, Microeconomic Theory, Econometrics, Behavioral/Experimental Economics

Publications and Book Review

1. "Pastors of Smaller and Larger Churches Face Different Challenges: Empirical Evidence" with D.R. Dunaetz. *Great Commission Research Journal*; 17(1), May 2025. https://place.asburyseminary.edu/gcrj/vol17/iss1/4

2. "Contemporary Challenges Facing North American Evangelical Churches: Differences Between Smaller and Larger Congregations" with K. Fightmaster and D.R. Dunaetz, *Interdisciplinary Journal of Research on Religion*; Vol. 21, Art. 4, May 2025.

3. "Currency, ForEx, and Cryptocurrency in Global Business" chapter in M.W. Cawman and P. Fine-Skalnik (Ed.), *Global Business and Marketing Strategy: Integrative Workbook of Exercises and Case Studies*. [Preliminary Edition] Cognella, Inc., 2023.

4. "Curtain Promises" with A.L. Matthews and G. Michael Phillips, *Journal of Case Studies*, November 2021, Issue 2.

5. "Bargaining with a Partially Incentivized Agent", (with Alex Roomets) *Journal of Economic Behavior and Organization*, Vol. 171 (March 2020) doi.org/10.1016/j.jebo.2020.01.018

6. "Technology Advancement in Network Markets", University of Arizona, mimeo, 2015.

7. Review of "Rediscovering Social Economics: Beyond the Neoclassical Paradigm" by Roger D. Johnson for *Faith and Economics*, Fall 2017.

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Working Papers

"Generational Differences in Mental Health and Ministry Challenges: Boomer and Gen Z Missionaries Need Each Other" with D.R. Dunaetz.

"How Long Will They Rent? Quantitative Analysis of Residential Mobility, Tenant Demographic Traits, and Rent Control" with M.C. Phillips, T.A. Sargent, and G.M. Phillips.

Presentations

"Generational differences in mental health and ministry challenges: Boomer and Gen Z missionaries need each other", with D.R. Dunaetz. Evangelical Missiological Society 2025 Southwest Regional Conference, Ontario, CA. 4/4/25

"Inflation and the Realization of Latent Market Power" presented at *Academy of Business Research Fall 2023 San Antonio Conference*. 10/31/23

"Cryptocurrency and International Trade and Development" presented at International Business Colloquium hosted by Azusa Pacific University. 10/18/22

"Cryptocurrency in Global Business" presented at International Business Colloquium hosted by Azusa Pacific University. 3/16/22

"A Test of Sequential Nash Bargaining" presented at *2013 Economic Science Association Conference*, Santa Cruz, CA.

Project Contributions

BORDERS Initiative – Research Asst. to Judy Gans at the Udall Center for Studies in Public Policy.
-Location analysis of apprehension data
-Real estate impact analysis of permanent border checkpoint

E-Verify Policy Analysis - Research Asst. to Judy Gans at the Udall Center
-Employment impact of new employee registration policies

Economic Impact of Immigrants - Research Asst. to Judy Gans at the Udall Center
-State-by-state and regional analysis of economic contributions of immigrants
-Food stamp usage among immigrants

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Courses Taught

Labor Economics
Econometrics
Industrial Organization and Regulation
Managerial Economics
Environmental Economics
Virtual Economies
Financial Markets and Institutions
Financial Risk Management
Applied Portfolio Management

Association Memberships

American Statistical Association
National Association of Forensic Economics
National Association of Business Economics

William Ingersoll, Ph.D. – Testimony List

Depositions:

03/09/2022   Jeffrey Barr et al vs. Action Sales & Metal Co., Inc. –
                    Los Angeles Superior Court BC723895

05/10/2022   Nico Carlos vs. Wal-Mart Associates, Inc. –
                    United States District Court, Central District of Calif. 5:21-cv-00294-AB-KK

06/23/2022   Fay, et al vs. Solomon –
                    Los Angeles Superior Court 19STCV24611

11/10/2022   Chao vs. Martinez Ortiz, et al –
                    District Court Clark County, Nevada A-21-834916-C

11/14/2022   Azaria Shahbazian vs. CVS RX Services, Inc., *et al* –
                    AAA 01-20-0004-8811

01/04/2023   Anthony Davis vs. CVS Pharmacy, Inc., et al –
                    USDC, Central District of California 2:21-cv-02484-DMG-KS

11/20/2023   Robert Donovan, et al vs. Diestel Turkey Ranch –
                    Orange Superior Court 30-2021-01183688-CU-BT-CXC

02/14/2024   Claudia Neuman, et al vs. Evie Ryland, et al –
                    Los Angeles Superior Court 22STCV08019

02/23/2024   Ashkan King Aminpour, et al vs. Lara D. Calhoun, et al –
                    San Diego Superior Court 37-2018-00054834-CU-BT-CTL

04/05/2024   Deneice Drake, Deborah Bowling vs. Bayer Healthcare, LLC –
                    USDC, Southern District of Cal. 3:22-cv-01085-MMA-JLB

04/26/2024   Williene Jackson-Jones, et al vs. Epoch Everlasting Play, LLC, et al –
                    Los Angeles Superior Court 23STCV01931

05/21/2024   Christina Del Rosario vs. Sazerac Company, Inc.
                    USDC, Southern District of New York 1:23-cv-01060-AS

William Ingersoll, Ph.D. – Testimony List

06/07/2024   Kimberly Diesel vs. Mariani Packing Company, Inc.
                    United States District Court
                    Eastern District of Missouri 4:22-cv-01368-AGF

06/20/2024   Leonard Brockington *vs.* Dollar General Corporation
                    USDC, Southern District of New York 1:22-cv-06666

08/15/2024   Fontayne Gail Tawatari-Tsuneta *vs.* CVS Rx Services, Inc. *et al*
                    USDC, Central District of California 8:22-cv-02251 CJC (JDEx)

08/20/2024   Sara Feldman, *et al vs.* Wakefern Food Corp.
                    USDC, Southern District of New York 7:22-cv-06089-PMH

09/26/2024   Clark Alexandre, *et al vs.* Alcon Laboratories, Inc.
                    USDC, Southern District of New York 7:22-cv-08859 (PMH)

10/08/2024   Veronica Shirley, *et al vs.* Reynolds Consumer Products, LLC
                    USDC, Northern District of Illinois 1:22-cv-00278

11/21/2024   Lori DeCostanzo, *et al vs.* GlaxoSmithKline PLC, et al
                    USDC Eastern District of New York 2:21-cv-04869-NJC-AYS

12/18/2024   Terry Rowland, *et al vs.* Upfield US Inc.
                    Circuit Court for St. Louis County, MO 24SL-CC00138

02/28/2025   Zulaika Mayfield, *et al vs.* Reynolds Consumer Products LLC
                    USDC Northern District of California, Oakland Division 4:23-cv-04587-JST

03/26/2025   Margo Clark, *et al vs.* Blue Diamond Growers
                    USDC, Northern District of Illinois 1:22-cv-01591

04/18/2025   Sharon Pizarro, et al vs. Sazerac Company, Inc.
                    USDC, Southern District of New York 7:23-cv-02751-KMK

04/18/2025   Cindy Koonce, *et al vs.* Sazerac Company, Inc.
                    USDC, Southern District of New York 7:23-cv-04323-UA

08/06/2025   Pamela Hill, *et al vs.* Stevedoring Services of America, et al
                    Los Angeles Superior Court 21STCV25967

William Ingersoll, Ph.D. – Testimony List

09/02/2025   Javier Maldonado *vs.* Eduardo Merino
                    Los Angeles Superior Court 22STCV11522

09/26/2025   Mayanna Berrin and Sean Boileau *vs.* Delta Air Lines, Inc.
                    United States District Ct., Central District of Calif. 2:23-cv-04150-MEMF-MRW

Trial & Arbitration Testimony:

07/08/2022   Jeffrey Barr *et al vs.* Action Sales & Metal Co., Inc. –
                    Los Angeles Superior Court BC723895

10/06/2022   Frank Basile *vs.* Parviz Taherpour, et al –
                    Los Angeles Superior Court 20STCV13012

01/31/2023   Azaria Shahbazian *vs.* CVS RX Services, Inc. –
                    Arbitration AAA 01-20-0004-8811

4/15-16/2024   Ashkan King Aminpour, *et al vs.* Lara D. Calhoun, et al –
                    San Diego Superior Court 37-2018-00054834-CU-BT-CTL